IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF OHIO WESTERN DIVISION

United States of America, :

Plaintiff(s), :

: Case Number: 1:17cv364 vs. :

: Judge Susan J. Dlott

Mark E. Richter, et al.,

Defendant(s). :

ORDER

The Court has reviewed the Report and Recommendation of United States Magistrate

Judge Karen L. Litkovitz filed on December 10, 2019 (Doc. 59), to whom this case was referred

pursuant to 28 U.S.C. §636(b), and noting that no objections have been filed thereto and that the

time for filing such objections under Fed. R. Civ. P. 72(b) expired December 24, 2019, hereby

ADOPTS said Report and Recommendation.

Accordingly, plaintiff's motion for summary judgment (Doc. 58) is GRANTED.

Defendants Mark E. Richter and Sally S. Richter are adjudged liable for unpaid income taxes, penalties and interest for the 2006, 2007, 2008, 2009, 2010, 2012, 2014, and 2015 taxable years, in the amount of \$338,114.53 plus interest from and after May 29, 2019, pursuant to 26 U.S.C. §§ 6601, 6621, and 6622 and 28 U.S.C. §1061 (c) until the judgment is satisfied.

The United States is entitled to ENFORCE the federal tax liens securing the tax liabilities of Mark E. Richter and Sally S. Richter for those tax years that have attached to real property Parcel #242708B091 located at 2673 1/2 Old State Route 132, New Richmond, OH 45157 ("the Property") as legally described in the complaint, and the United States is entitled to enforce such

liens against the Property through the judicial sale of the Property free and clear of all rights, titles, liens, claims, and interests of the parties, including any rights of redemptions, with proceeds of such sale to be distributed, after the payments of the costs of sale and any local real estate taxes due and owing as permitted by 26 U.S.C. § 6323(b)(6) to the United States.

This case is hereby TERMINATED from the docket of this Court.

IT IS SO ORDERED.

Susan J. Wlott

Judge Susan J. Wlott

United States District Court